



**Association of Inspectors General
524 West 59th Street, 3532N
New York, New York 10018**

August 24, 2021

The Honorable Melissa Dondero
Inspector General/Chief Audit Executive
Pinellas County Clerk of the Circuit Court & Comptroller
Division of Inspector General
510 Bay Avenue
Clearwater, FL 33756

Dear Inspector General Dondero,

On behalf of the Association of Inspectors General's (AIG's) Peer Review Team (PRT), I am writing to share with you some observations during our virtual Peer Review between July 19, 2021 and July 21, 2021 (inclusive). The PRT was invited to conduct a Peer Review of your organization's Audit Division (AD) and Investigations Division (ID). The PRT unanimously concluded that both the AD and ID complied with the standards set by the *AIG Principles and Standards for Offices of Inspector General* (Green Book) and the *International Standards for the Professional Practice of Internal Auditing* (Red Book) issued by the Institute of Internal Auditors (IIA). An earlier letter dated July 19, 2021 provided this unqualified opinion. The purpose of the present letter is to provide the comments shared with you and your executive staff during the exit conference that took place on July 21, 2021.

On July 21, 2021, the PRT met with you and your executive leadership. We provided you with our general conclusion regarding compliance, and noted several areas of distinction and consideration regarding the Divisions. We met separately with your Assistant Inspectors Generals (AIG). In general, the same comments were shared in those, although more operational detail and operating considerations may have been provided to assist your executive team with their functional responsibilities.

The remainder of this letter will address Division-specific areas of distinction and consideration. These comments are based on the direct observations of the PRT members assigned to review the Division; PRT interviews with external stakeholders; interviews with Division staff, including interviews with the AIG of each Division; case file reviews; review of Divisional administrative and operating materials; and the professional judgment and experience of the Peer Reviewer. Once again, nothing in this management

letter diminishes the Team's unanimous conclusion that both AD and ID met their respective standards for the period under review.

Areas of Distinction

- **Training:** The COC OIG provides more than adequate training to its staff members. It is important to note that the COC OIG truly understands the value of a well-trained staff, which manifests itself in overall staff morale and the exemplary work product produced by the COC OIG.
- **Cross-Training:** The OIG cross-trains every staff member as both an Auditor and Investigator, as well as in its Guardianship program. This allows greater flexibility in assignments and establishes a solid knowledge base for all staff.
- **External partnerships:** The COC OIG received extraordinarily high praises regarding relationships with external stakeholders. Stakeholders complimented the hard work and expertise the OIG brought in developing and/or referring cases to their office. One Stakeholder's comment regarding what can they do to better serve your needs was "the OIG was so good and thorough; I wish they worked in my office!"
- **Case Files:** The COC OIG investigative files maintained in TeamMate+ were easily accessible, comprehensive, and thorough. All documentation was presented in a systematic and orderly process which made it very easy to review records.
- **OIG Website/Social Media:** The COC OIG website is user-friendly and easy to navigate. The OIG posts all of its reports its website, as well as its social media accounts, thereby increasing transparency.
- **Community Partnerships:** The COC OIG, in addition to its Audits and Investigations, is one of six (6) COCs that are responsible for the audits and investigations of the Guardianship program in partnership with the Florida Department of Elder Affairs. The COC OIG also runs the Prison Rape Elimination Act (PREA) Hotline for the Pinellas County Sheriff's Office.

Areas of Consideration

- **Staff Retention:** The COC OIG is a small organization currently staffed with a large number of short-tenured employees with under three years of service. In the transfer of knowledge, the COC OIG has benefited tremendously through their current process of extensive cross training of auditors and investigators that has allowed for continued and uninterrupted service to internal and external customers. Along with the cross training, the OIG should include focus on employee retention to keep these individuals as long-term career focused employees.

- Website Enhancements: The COC OIG should consider enhancing its website to include additional information such as,
 - Frequently Asked Questions (FAQ): This could provide answers to common questions such as what to expect during an audit/investigation, what the COC OIG can and cannot do, what services the COC OIG can provide, etc.
 - Staff Listing: Include information regarding staff areas of expertise.
 - Statistical Data: Provide real-time data as to potential cost savings the COC OIG has identified as a result of an audit or investigation, criminal conviction as a result of an audit or investigation, number of disciplinary actions taken by an entity (resignation/termination), corrective actions implemented, etc.
- Quality Assurance Guide: The Quality Assurance Guide is included in every audit and is used by the assigned AIG at the end of the project for the QA to help ensure conformance to IIA Standards. If any errors are noted, the AIG notifies the IG staff so any necessary corrections can be made. The document is signed off by the AIG that performed the review. Continue to strengthen the process by adding comments to the file to evidence/document the AIG's overall assessment of the project against the standards (ex. based on the checklist and other work performed auditors complied with the standards).

Lastly, we would like to commend you on leading a commendable organization. The sheer size of the governmental operations that your office oversees and your office's jurisdiction and responsibility are unparalleled by any other local government inspectors general office. Your office is unique, and as Peer Reviewers, we had an insightful learning experience. We hope that you find our comments helpful and we look forward to continuing to support your organization's needs in the future.

Please feel free to contact me or any member of the Peer Review Team if you have any questions.

Yours truly,



Flora Miller

Team Leader, AIG Peer Review for the Pinellas County Clerk of the Circuit Court and
Comptroller Division of Inspector General, July 2021
Peer Review Committee Chair, Association of Inspectors General

Inspector General Melissa Dondero
Peer Review Management Letter
August 24, 2021

cc:

Traci Dodson, Team Member, AIG Peer Review for the Pinellas County Clerk of the Circuit Court and Comptroller Division of Inspector General, July 2021

Joanne Kraynak, Team Member, AIG Peer Review for the Pinellas County Clerk of the Circuit Court and Comptroller Division of Inspector General, July 2021